UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK	x	DALLAND 14/18/12
IN RE REFCO SECURITIES LITIGATION	: : :	07 MDL 1902 (JSR)
KENNETH M. KRYS, et al.,	x x :	
Plaintiffs,	:	08 Civ. 3065 (JSR) 08 Civ. 3086 (JSR)
-v- CHRISTOPHER SUGRUE, et al.,	:	ORDER
Defendants.	: : x	

JED S. RAKOFF, U.S.D.J.

On December 16, 2011, Special Master Daniel J. Capra issued a Report and Recommendation in the above-captioned case recommending that the motion to dismiss brought by defendants Grant Thornton LLP and Mark Ramler be granted in part and denied in part. After the parties timely submitted their objections and responded thereto, the Court heard oral argument on February 17, 2012 and considered the entire matter de novo. Having done so, the Court finds itself in agreement with Special Master Capra's Report and Recommendation in all material respects and hereby adopts it in full as if incorporated herein.

Additionally, plaintiffs' seek leave from this Court to amend their complaint. This request is not addressed in the Special Master's Report and Recommendation, as it was not presented to him.

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Accordingly, plaintiffs are directed to present this argument to Special Master Capra, who will decide the issue in the first instance. SO ORDERED.

JOZD S. RAKODA, U.S.D.J

Dated: New York, New York
March **36**, 2012